IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

WEDNESDAY, THE 20TH DECEMBER 2006 / 29TH AGRAHAYANA 1928

WP(C).No. 16202 of 2006(D)

PETITIONER:

MRS. D.SUMADEVI, AGED 45,
W/O. SREEDHARA NAIR, PROPRIETRESS,
MALLELIL INDUSTRIES, ATTACHAKKAL P.O.,
KONNI, PATHANAMTHITTA.

BY ADV. SRI.P.NARAYANAN
SRI.M.C.RATNAKARAN

RESPONDENTS:
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1. STATE OF KERALA,
REPRESENTED BY SECRETARY TO MINISTRY OF FINANCE,
GOVT. SECRETARIAT, THIRUVANANTHAPURAM.

2. THE SALES TAX INSPECTOR,
COMMERCIAL TAXES SALES TAX CHECK POST,
WALAYAR, PALAKKAT.

3. THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES, PALAKKAD.

BY GOVERNMENT PLEADER SRI.JULIAN XAVIR

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 20/12/2006, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WPC NO.16202/2006

APPENDIX

PETITIONER'S EXHIBITS

EXHIBIT P1: THE TRUE COPY OF THE INVOICE DATED 16.6.06 OF TELCO CONSTURCTION EQUIPMENT COMPANY LTD.

EXHIBIT P2: THE COPY OF THE INVOICE DATED 28.4.2006 OF ATLAS COPCO (INDIA) LTD.

EXHIBIT P3: THE TRUE COPY OF THE LORRY RECEIPT DATED 26.5.06.

EXHIBIT P4: THE TRUE COPY OF THE NOTICE DATED 21.6.06 ISSUED BY THE 2ND RESPONDENT.

EXHIBIT P5: THE TRUE COPY OF THE BANK GUARANTEE NO.1/06 DATED 23.6.06.

EXHIBIT P6: TRUE COPY OF THE NOTICE NO.2956/B/2006-07 DATED 23.06.2006 ISSUED BY THE 2ND RESPONDENT.

//TRUE COPY//

P.A. TO JUDGE

P.R.RAMAN, J.

W.P.(C) NO. 16202 OF 2006

Dated this the 20th day of December, 2006

J U D G M E N T

In the light of the decision of the Division Bench in **Thressiama v. State of Kerala & Another** (O.P. No.434/1996) and connected cases, it has to be held that levy of Entry Tax is illegal and unconstitutional. In view of the above decision, this writ petition is allowed declaring that the petitioner is not liable for payment of Entry Tax.

The writ petition is allowed as above.

P.R.RAMAN, JUDGE

Rp